

EXHIBIT B

OUTSIDE COUNSEL FEES

Date	Name	Description	Hours	Fees	Rate	Narrative
09/16/2019	Riela, Michael J.	PARTNER	0.6	\$363.00	\$605.00	Telephone conference and emails with M. Hosbach regarding retention issues and next steps with respect to same.
09/17/2019	Riela, Michael J.	PARTNER	1.0	\$605.00	\$605.00	Telephone conference and emails with M. Hosbach regarding next steps with respect to retention (0.5); format parties in interest list (0.5).
09/24/2019	Riela, Michael J.	PARTNER	0.8	\$484.00	\$605.00	Telephone conference and emails with M. Hosbach regarding retention and next steps with respect to same.
09/26/2019	Riela, Michael J.	PARTNER	0.4	\$242.00	\$605.00	Email exchanges with M. Hosbach regarding nest steps with respect to retention.
10/01/2019	Riela, Michael J.	PARTNER	2.2	\$1,331.00	\$605.00	Numerous telephone conferences and emails with M. Hosbach and engagement term regarding work performed by EY member firms for Sackler-related entities and regarding timing issues with respect to audit reports (1.7); detailed email to Davis Polk regarding timing issue with respect to audit report (0.5).
10/02/2019	Riela, Michael J.	PARTNER	0.8	\$484.00	\$605.00	Email exchanges with Davis Polk and with M. Hosbach regarding timing issues with respect to retention application (0.3); emails with respect to work being performed for Sackler-related non-debtor entities (0.5).
10/03/2019	Riela, Michael J.	PARTNER	1.1	\$665.50	\$605.00	Prepare draft disclosure paragraphs for inclusion in retention declaration regarding services performed for non-debtor entities (0.8); emails with M. Hosbach regarding same (0.3).
10/05/2019	Riela, Michael J.	PARTNER	0.4	\$242.00	\$605.00	Detailed email to Davis Polk regarding obtaining consent from non-debtor entities to include disclosure of work in retention declaration.
10/08/2019	Riela, Michael J.	PARTNER	0.8	\$484.00	\$605.00	Email exchanges with M. Hosbach and with Sackler family counsel regarding draft disclosures regarding services for Sackler-affiliated entities and trusts.
10/09/2019	Riela, Michael J.	PARTNER	0.7	\$423.50	\$605.00	Email exchanges with Davis Polk and M. Hosbach regarding non-debtor disclosures in EY retention application.

Date	Name	Description	Hours	Fees	Rate	Narrative
10/10/2019	Riela, Michael J.	PARTNER	0.9	\$544.50	\$605.00	Detailed emails to Debevoise and Milbank regarding draft disclosure regarding EY work for Sackler-related entities and trusts (0.5); review and comment on Chapter 11 audit engagement letter (0.4).
10/11/2019	Riela, Michael J.	PARTNER	0.7	\$423.50	\$605.00	Review draft of audit engagement letters (0.4); emails with engagement team regarding comments to same (0.3).
10/16/2019	Riela, Michael J.	PARTNER	0.6	\$363.00	\$605.00	Telephone conference with M. Hosbach regarding next steps with respect to retention (0.3) ;format updated parties in interest list (0.3).
10/18/2019	Riela, Michael J.	PARTNER	0.3	\$181.50	\$605.00	Emails with Sackler counsel regarding affiliate services language for retention declaration.
10/22/2019	Riela, Michael J.	PARTNER	1.2	\$726.00	\$605.00	Emails and telephone conference with M. Hosbach regarding non-debtor affiliate work (0.5); telephone conference with Debevoise re Sackler work (0.3); telephone conference with M. Hosbach re outcome of same and next steps (0.4).
10/23/2019	Riela, Michael J.	PARTNER	1.5	\$907.50	\$605.00	Revise retention declaration and retention order (1.1), telephone conference and emails with M. Hosbach regarding Sackler work (0.4).
10/24/2019	Riela, Michael J.	PARTNER	0.9	\$544.50	\$605.00	Revise draft of retention declaration and proposed order (0.4); emails with EY regarding status of connections check (0.3); emails with EY and with Davis Polk regarding status of engagement letter (0.2).
10/25/2019	Riela, Michael J.	PARTNER	0.6	\$363.00	\$605.00	Update retention declaration (0.4); emails with EY and with Davis Polk regarding same (0.2).
10/28/2019	Riela, Michael J.	PARTNER	0.6	\$363.00	\$605.00	Email exchanges with M. Hosbach and D. Brady regarding engagement letter and retention declaration.
10/29/2019	Riela, Michael J.	PARTNER	0.7	\$423.50	\$605.00	Review US Trustee's questions and comments regarding retention (0.4); detailed email to M. Hosbach regarding same (0.3).
10/30/2019	Riela, Michael J.	PARTNER	0.9	\$544.50	\$605.00	Email exchanges with engagement team and M. Hosbach regarding US Trustee's questions and comments regarding retention (0.4); update retention application and order accordingly (0.5).

Date	Name	Description	Hours	Fees	Rate	Narrative
10/31/2019	Riela, Michael J.	PARTNER	1.3	\$786.50	\$605.00	Revise retention declaration per client's comments and per list of additional professional firms (0.5); emails with Davis Polk regarding EY's responses so far to US Trustee questions (0.5); emails with EY and Davis Polk regarding EY feedback to DP's engagement letter comments (0.3).
11/01/2019	Riela, Michael J.	PARTNER	1.3	\$786.50	\$605.00	Update and finalize retention declaration (0.5); Detailed email to US Trustee regarding work for Sackler-related entities (0.3); telephone conferences and emails with M. Hosbach and engagement team regarding next steps with respect to retention (0.5).
11/04/2019	Riela, Michael J.	PARTNER	2.0	\$1,210.00	\$605.00	Email exchanges with EY and with Davis Polk regarding retention papers and next steps with respect to retention (0.8); emails and telephone conference with M. Hosbach regarding US Trustee feedback regarding Sackler-related work (0.8); emails and telephone calls to Debevoise and Milbank re same (0.4).
11/05/2019	Riela, Michael J.	PARTNER	0.7	\$423.50	\$605.00	Email exchanges with engagement team, M. Hosbach and Davis Polk regarding retention papers and next steps with respect to retention process.
11/06/2019	Riela, Michael J.	PARTNER	0.4	\$242.00	\$605.00	Email exchanges with engagement team and M. Hosbach regarding the filing of retention application and next steps with respect to same.
11/07/2019	Riela, Michael J.	PARTNER	1.1	\$665.50	\$605.00	Telephone conference and email to Debevoise regarding Sackler consent to additional disclosures (0.4); emails with telephone conference with EY regarding same (0.3); emails to Davis Polk and to US Trustee regarding additional disclosure regarding EY Sackler work (0.4).
11/08/2019	Riela, Michael J.	PARTNER	0.6	\$363.00	\$605.00	Email exchanges with Davis Polk and with M. Hosbach regarding UCC's questions regarding retention application.
11/11/2019	Riela, Michael J.	PARTNER	2.1	\$1,270.50	\$605.00	Email exchanges with Davis Polk regarding UCC's questions about EY's retention (0.4); numerous emails exchanges with EY regarding same and regarding connections check and regarding separation of teams (1.7).
11/12/2019	Riela, Michael J.	PARTNER	1.9	\$1,149.50	\$605.00	Numerous telephone conferences and emails with engagement partner and with M. Hosbach regarding US Trustee and UCC questions regarding retention.

Date	Name	Description	Hours	Fees	Rate	Narrative
11/13/2019	Riela, Michael J.	PARTNER	2.3	\$1,391.50	\$605.00	Prepare supplemental declaration of D. Brady in further support of EY's retention (0.9); numerous emails with EY regarding same and regarding UCC and US Trustee comments on retention (1.0); emails and telephone conference with Davis Polk re same (0.4).
11/14/2019	Riela, Michael J.	PARTNER	1.9	\$1,149.50	\$605.00	Update retention declaration (0.6); numerous emails and telephone conferences with EY regarding next steps with respect to retention (0.9); emails and telephone conference with Davis Polk re same (0.4).
11/15/2019	Riela, Michael J.	PARTNER	2.4	\$1,452.00	\$605.00	Review US Trustee objection to EY's retention (0.5); Numerous emails and telephone conference with EY regarding objection and next steps with respect to same (1.3); emails and telephone conference with Davis Polk re same (0.6).
11/16/2019	Riela, Michael J.	PARTNER	2.1	\$1,270.50	\$605.00	Numerous emails with M. Hosbach and with Davis Polk regarding next steps with respect to retention.
11/16/2019	Riela, Michael J.	PARTNER	3.0	\$1,815.00	\$605.00	Review and edit two drafts of Davis Polk's draft reply re Purdue (1.1); numerous emails and telephone calls with EY audit team and M. Hosbach re same (1.6); email exchanges with Davis Polk re same (0.3).
11/18/2019	Riela, Michael J.	PARTNER	1.1	\$665.50	\$605.00	Telephone conferences and emails with M. Hosbach regarding the status of retention and next steps.
11/18/2019	Riela, Michael J.	PARTNER	1.9	\$1,149.50	\$605.00	Telephone conferences and U.S. Emails with M. Hosbach and Davis Polk regarding tomorrow's hearing and adjournment thereof.
11/19/2019	Riela, Michael J.	PARTNER	1.1	\$665.50	\$605.00	Email exchanges with M Hosbach and Davis Polk regarding hearing adjournment.
11/20/2019	Riela, Michael J.	PARTNER	0.4	\$242.00	\$605.00	Telephone conference with Davis Polk regarding retention application and next steps with respect to same.
12/02/2019	Riela, Michael J.	PARTNER	1.1	\$665.50	\$605.00	Email exchanges with M. Hosbach regarding retention issues and next steps.
12/05/2019	Riela, Michael J.	PARTNER	0.3	\$181.50	\$605.00	Emails with M. Hosbach regarding draft email to Davis Polk regarding preparation for 12/19 retention hearing.
12/09/2019	Riela, Michael J.	PARTNER	0.4	\$242.00	\$605.00	Email exchanges with M. Hosbach regarding engagement letter and regarding 12/19/19 retention hearing.

Date	Name	Description	Hours	Fees	Rate	Narrative
12/10/2019	Riela, Michael J.	PARTNER	0.3	\$181.50	\$605.00	Email exchanges with M. Hosbach regarding status of retention process and US Trustee's objection.
12/11/2019	Riela, Michael J.	PARTNER	0.4	\$242.00	\$605.00	Email exchanges with M. Hosbach regarding trial preparation for 12/19/19 retention hearing.
12/16/2019	Riela, Michael J.	PARTNER	0.4	\$242.00	\$605.00	Email exchanges and telephone conference with M. Hosbach regarding upcoming retention hearing.
			48.2	\$29,161.00		